

SENATE BILL 700

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CF HB 766

By: **Senators Waldstreicher, Feldman, Kagan, King, Kramer, Lee, Smith, and Zucker**

Introduced and read first time: February 3, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Credit – Disabled Military Personnel and Surviving Spouses**

3 FOR the purpose of expanding eligibility for a certain credit authorized against the county
4 or municipal corporation property tax to include certain members or retired members
5 of the armed forces of the United States and certain surviving spouses; authorizing
6 the Mayor and City Council of Baltimore City or the governing body of a county or
7 municipal corporation to provide, by law, for certain eligibility criteria; making a
8 conforming change; providing for the application of this Act; and generally relating
9 to eligibility for a property tax credit for members and retired members of the armed
10 forces and their surviving spouses.

11 BY repealing and reenacting, with amendments,
12 Article – Tax – Property
13 Section 9–258
14 Annotated Code of Maryland
15 (2019 Replacement Volume)

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
17 That the Laws of Maryland read as follows:

18 **Article – Tax – Property**

19 9–258.

20 (a) (1) In this section the following words have the meanings indicated.

21 (2) “Dwelling” has the meaning stated in § 9–105 of this title.

22 (3) “Eligible individual” means:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (i) an individual who is at least 65 years old;

2 (ii) an individual who is at least 65 years old and is a retired member
3 of the uniformed services of the United States as defined in 10 U.S.C. § 101, the military
4 reserves, or the National Guard; [or]

5 (iii) a surviving spouse, who is at least 65 years old and has not
6 remarried, of a retired member of the uniformed services of the United States as defined in
7 10 U.S.C. § 101, the military reserves, or the National Guard;

8 (IV) AN INDIVIDUAL WHO:

9 1. IS AN ACTIVE DUTY OR RETIRED MEMBER OF THE
10 UNIFORMED SERVICES OF THE UNITED STATES AS DEFINED IN 10 U.S.C. § 101, THE
11 MILITARY RESERVES, OR THE NATIONAL GUARD; AND

12 2. HAS A SERVICE-CONNECTED DISABILITY AS DEFINED
13 IN A LOCAL LAW ENACTED UNDER SUBSECTION (D) OF THIS SECTION; OR

14 (V) A SURVIVING SPOUSE OF AN INDIVIDUAL DESCRIBED
15 UNDER ITEM (IV) OF THIS PARAGRAPH WHO HAS NOT REMARRIED.

16 (b) The Mayor and City Council of Baltimore City or the governing body of a
17 county or municipal corporation may grant, by law, a property tax credit under this section
18 against the county or municipal corporation property tax imposed on the dwelling of an
19 eligible individual.

20 (c) The property tax credit allowed under this section may:

21 (1) not exceed 20% of the county or municipal corporation property tax
22 imposed on the property; and

23 (2) be granted for a period of up to 5 years.

24 (d) The Mayor and City Council of Baltimore City or the governing body of a
25 county or municipal corporation may provide, by law, for:

26 (1) the maximum assessed value of a dwelling that is eligible for the tax
27 credit under this section;

28 (2) the minimum number of years, not to exceed 40 years, that an eligible
29 individual not described under subsection [(a)(3)(ii) or (iii)] **(A)(3)(II), (III), OR (IV)** of this
30 section must have resided in the same dwelling;

31 **(3) CRITERIA THAT DEFINE A SERVICE-CONNECTED DISABILITY OF**
32 **AN ELIGIBLE INDIVIDUAL DESCRIBED UNDER SUBSECTION (A)(3)(IV) OF THIS**

1 SECTION;

2 ~~[(3)]~~ (4) additional eligibility criteria for the tax credit under this section;

3 ~~[(4)]~~ (5) regulations and procedures for the application and uniform
4 processing of requests for the tax credit; and

5 ~~[(5)]~~ (6) any other provision necessary to carry out the tax credit under
6 this section.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
8 1, 2020, and shall be applicable to all taxable years beginning after June 30, 2020.